



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0523 Jordan Public Schools

#### 0377 Jordan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	539,016.35	539,016.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,414.25	27,414.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,875.55	24,875.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,708.95	66,708.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,334.42	25,334.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,110.64	4,417.88	16,692.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,344.18	87,344.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,604.05	31,604.05	0.00	0.00	0.00	0.00
31XX Food Services	60,384.24	60,384.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,942.88	0.00	0.00	100,942.88	0.00	0.00
<b>Totals</b>	984,735.51	867,099.87	16,692.76	100,942.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	984,735.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0523 Jordan Public Schools

#### 0378 Garfield County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	335,324.65	335,324.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,550.37	26,550.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,881.69	22,881.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,011.86	55,011.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,747.91	30,747.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,912.07	4,414.81	16,497.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,515.05	130,515.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	170,789.06	170,789.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,038.76	61,038.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	119,944.48	0.00	0.00	119,944.48	0.00	0.00
<b>Totals</b>	973,715.90	837,274.16	16,497.26	119,944.48	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	973,715.90					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0523 Jordan Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0377 Jordan Elem	Indirect/Direct	16,692.76 /	867,099.87	1.93%	<input type="text"/>	
	LE 0378 Garfield County H S	Indirect/Direct	16,497.26 /	837,274.16	1.97%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0377 Jordan Elem		0.0218	0.0207	0.0249	0.0246	1.93%
	0378 Garfield County H S		0.0223	0.0200	0.0249	0.0246	1.97%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0377 Jordan Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0378 Garfield County H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0377 Jordan Elem		0.0218	0.0207	0.0249	0.0246	<input type="text"/>
	0378 Garfield County H S		0.0223	0.0200	0.0249	0.0246	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0377 Jordan Elem					2.11%	<input type="text"/>
	0378 Garfield County H S					2.12%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0523 Jordan Public Schools		<b>Your Preliminary Rate by School System (SS) is:</b>			2.12%	<input type="text"/>
							This same rate is applied to both EL and HS in the same SS.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0523 Jordan Public Schools

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0530 Pine Grove Elementary

#### 0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	40,692.54	40,692.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,230.00	1,230.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,172.43	0.00	4,172.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,345.21	6,345.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	824.88	824.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,730.93	0.00	0.00	1,730.93	0.00	0.00
<b>Totals</b>	54,995.99	49,092.63	4,172.43	1,730.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	54,995.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0530 Pine Grove Elementary

Line A	Indirect/Direct	4,172.43 /	49,092.63	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0385 Pine Grove Elem				8.50%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0385 Pine Grove Elem	0.0000	0.0696	0.0245	0.0348	8.50%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0385 Pine Grove Elem	0.0000	0.0696	0.0245	0.0348		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0385 Pine Grove Elem					4.06%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0530 Pine Grove Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				4.06%	
		This same rate is applied to both EL and HS in the same SS.					

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0531 Kester Elementary

#### 0386 Kester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	49,809.24	49,809.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	13.87	13.87	0.00	0.00	0.00	0.00
222X Educational Media Services	41.88	41.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,957.75	1,957.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,921.26	4,062.55	9,858.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,599.77	10,599.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,077.12	0.00	0.00	2,077.12	0.00	0.00
<b>Totals</b>	78,420.89	66,485.06	9,858.71	2,077.12	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	78,420.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0531 Kester Elementary

Line A	Indirect/Direct	9,858.71 /	66,485.06	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0386 Kester Elem				14.83%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0386 Kester Elem	0.0810	0.1045	0.1413	0.1217	14.83%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0386 Kester Elem	0.0810	0.1045	0.1413	0.1217	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0386 Kester Elem					11.34%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0531 Kester Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				11.34%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0532 Cohagen Elementary

#### 0387 Cohagen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	52,428.14	52,428.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,683.81	4,683.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,768.01	8,768.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,749.29	20,749.29	0.00	0.00	0.00	0.00
<b>Totals</b>	86,629.25	86,629.25	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	86,629.25					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0532 Cohagen Elementary

Line A	Indirect/Direct	0.00 /	86,629.25	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0387 Cohagen Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0387 Cohagen Elem	0.0000	0.0000	0.0018	0.0003	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0387 Cohagen Elem	0.0000	0.0000	0.0018	0.0003	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0387 Cohagen Elem					0.04%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0532 Cohagen Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.04%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0537 Sand Springs Elementary

#### 0392 Sand Springs Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	41,018.97	41,018.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,867.47	7,867.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,909.26	0.00	5,909.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,718.45	6,649.36	0.00	34,069.09	0.00	0.00
27XX Student Transportation Services	1,820.70	1,820.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,118.83	0.00	0.00	34,118.83	0.00	0.00
9999 Undistributed	194.58	194.58	0.00	0.00	0.00	0.00
<b>Totals</b>	131,648.26	57,551.08	5,909.26	68,187.92	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	131,648.26					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0537 Sand Springs Elementary

Line A	Indirect/Direct	5,909.26 /	51,845.31	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0392 Sand Springs Elem				10.27%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0392 Sand Springs Elem	0.0000	0.0839	0.0236	0.0301	10.27%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0392 Sand Springs Elem	0.0000	0.0839	0.0236	0.0301	<input style="width: 60px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0392 Sand Springs Elem					4.57%	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0537 Sand Springs Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				4.57%	<input style="width: 60px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0539 Ross Elementary

#### 0394 Ross Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,738.02	44,738.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,298.81	11,298.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,159.95	9,159.95	0.00	0.00	0.00	0.00
31XX Food Services	1,379.12	1,379.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,384.74	0.00	0.00	1,384.74	0.00	0.00
<b>Totals</b>	67,960.64	66,575.90	0.00	1,384.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	67,960.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 17 Garfield 0539 Ross Elementary

Line A	Indirect/Direct	0.00 /	66,575.90	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0394 Ross Elem								
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0394 Ross Elem			0.0000	0.0132	0.0025	0.0030	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0394 Ross Elem			0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0394 Ross Elem			0.0000	0.0132	0.0025	0.0030	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>	
	0394 Ross Elem					0.36%		
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>	
	0539 Ross Elementary					0.36%		

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS.

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.